

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 277

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO THE BOARD OF TAX APPEALS; AMENDING CHAPTER 38, TITLE 63, IDAHO
2 CODE, BY THE ADDITION OF A NEW SECTION 63-3810A, IDAHO CODE, TO PROVIDE
3 FOR TAXPAYER REPRESENTATION IN A HEARING OR REHEARING BEFORE THE BOARD
4 OF TAX APPEALS.
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6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Chapter 38, Title 63, Idaho Code, be, and the same is
8 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
9 ignated as Section 63-3810A, Idaho Code, and to read as follows:

10 63-3810A. REPRESENTATION AT HEARING. A taxpayer has the right to ap-
11 pear or to be represented by another person of his choosing in any hearing or
12 rehearing held on the taxpayer's appeal. The presiding officer must afford
13 the taxpayer or his representative, or both, adequate notice and opportunity
14 to participate in any hearing or rehearing of the taxpayer's case.